

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **Committee Substitute**

**for**

### **Senate Bill 701**

By Senator Woodrum

[Reported March 13, 2025 from the Committee on  
Natural Resources]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding two new sections,  
2 designated §11-8-5a and §11-15-8e, relating to taxation; classifying forestry equipment as  
3 Class I property; recognizing forestry as a component of agriculture essential to this state's  
4 economy; defining forestry equipment; exempting the sale of forestry equipment from the  
5 consumers sales and service tax; and providing for effective dates.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 8. LEVY AND CLASSIFICATION OF PROPERTY.**

**§11-8-5a. Classification of forestry property for levy purposes.**

1 (a) The purpose of this article is to support West Virginia's forestry industry by classifying  
2 forestry equipment as Class I property, recognizing forestry as a component of agriculture  
3 essential to the state's economy.

4 (b) For the purposes of property tax classification under §11-8-5 of this code, forestry  
5 equipment used in the harvesting, processing, or transportation of forest products shall be  
6 classified as Class I property, consistent with the classification of agricultural equipment.

7 (c) Forestry equipment shall include, but not be limited to:

8 (1) Skidders, feller-bunchers, forwarders, cable yarders, forestry processors, dozers, and  
9 loaders;

10 (2) Trailers and other machinery primarily used in forestry operations.

11 (d) The definition of agriculture in this section shall expressly include forestry,  
12 encompassing the cultivation, harvesting, and processing of forest products.

13 (e) This section shall take effect on July 1, 2025.

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-8e. Forestry Equipment.**

1 Effective July 1, 2025, The provisions of this article shall not apply to the sales and service  
2 of forestry equipment as defined in §11-8-5a.

